

U.S. Nonresident Alien Income Tax Return

For the year January 1–December 31, 2005, or other tax year

OMB No. 1545-0089

2005

beginning

, 2005, and ending

, 20

Please print or type.

Attach Forms W-2 here.
Also attach Form(s) 1099-R if tax was withheld.

Enclose, but do not attach, any payment.

Your first name and initial Last name Identifying number (see page 7 of inst.)

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 7.

Check if: ☐ Individual
☐ Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see page 7.

For Disclosure, Privacy Act, and Paperwork
Reduction Act Notice, see page 27.

Country ▶

Of what country were you a citizen or national during the tax year? ▶

Give address outside the United States to which you want any
refund check mailed. If same as above, write "Same."Give address in the country where you are a permanent resident.
If same as above, write "Same."

Filing Status and Exemptions for Individuals (see page 7)

Filing status. Check only one box (1–6 below).

7a

7b

Yourself

Spouse

1 ☐ Single resident of Canada or Mexico, or a single U.S. national2 ☐ Other single nonresident alien3 ☐ Married resident of Canada or Mexico, or a married U.S. national4 ☐ Married resident of Japan (see page 7) or the Republic of Korea5 ☐ Other married nonresident alien6 ☐ Qualifying widow(er) with dependent child (see page 8)If you check box 7b, enter your spouse's
identifying number ▶

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent.

Do not check box 7b if your spouse had any U.S. gross income.

No. of boxes checked
on 7a and 7b ▶

7c Dependents: (see page 8)

(1) First name

Last name

(2) Dependent's
identifying number(3) Dependent's
relationship
to you(4) ☒ if qualifying
child for child tax
credit (see page 8)No. of children on
7c who:

lived with you ▶

did not live with you
due to divorce or
separation ▶Dependents on 7c
not entered above ▶

d Total number of exemptions claimed

Add numbers entered
on lines above ▶

8 Wages, salaries, tips, etc. Attach Form(s) W-2

9a Taxable interest

b Tax-exempt interest. Do not include on line 9a

9b

10a Ordinary dividends

b Qualified dividends (see page 10)

10b

11 Taxable refunds, credits, or offsets of state and local income taxes (see page 10)

12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 10)

13 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)

14 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐

15 Other gains or (losses). Attach Form 4797

16a Total IRA distributions

16a

16b Taxable amount (see page 11)

17a Pensions and annuities

17a

17b Taxable amount (see page 11)

18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)

19 Farm income or (loss). Attach Schedule F (Form 1040)

20 Unemployment compensation

21 Other income. List type and amount (see page 13)

22 Total income exempt by a treaty from page 5, Item M

22

23 Add lines 8, 9a, 10a, 11–15, 16b, and 17b–21. This is your total effectively connected income ▶

Adjusted Gross Income

24 Educator expenses (see page 13)

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 Self-employed SEP, SIMPLE, and qualified plans

27

28 Self-employed health insurance deduction (see page 14)

28

29 Penalty on early withdrawal of savings

29

30 Scholarship and fellowship grants excluded

30

31 IRA deduction (see page 13)

31

32 Student loan interest deduction (see page 14)

32

33 Domestic production activities deduction. Attach Form 8903

33

34 Add lines 24 through 33

34

35 Subtract line 34 from line 23. Enter here and on line 36. This is your adjusted gross income ▶

35

Form **1040NR** (2005)

Schedule A—Itemized Deductions (See pages 22, 23, and 24.)

07

State and Local Income Taxes	1	State income taxes	1				
	2	Local income taxes	2				
	3	Add lines 1 and 2				3	
Gifts to U.S. Charities		Caution: If you made a gift and received a benefit in return, see page 22.					
	4	Gifts by cash or check. If you made any gift of \$250 or more, see page 23	4				
	5	Other than by cash or check. If you made any gift of \$250 or more, see page 23. You must attach Form 8283 if "the amount of your deduction" (see definition on page 23) is more than \$500	5				
	6	Carryover from prior year	6				
	7	Add lines 4 through 6				7	
Casualty and Theft Losses	8	Casualty or theft loss(es). Attach Form 4684. See page 23				8	
Job Expenses and Most Other Miscellaneous Deductions	9	Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or Form 2106-EZ if required. See page 24 ▶	9				
	10	Tax preparation fees.	10				
	11	Other expenses. See page 24 for expenses to deduct here. List type and amount ▶	11				
	12	Add lines 9 through 11	12				
	13	Enter the amount from Form 1040NR, line 36 13					
	14	Multiply line 13 by 2% (.02)	14				
	15	Subtract line 14 from line 12. If line 14 is more than line 12, enter -0-				15	
Other Miscellaneous Deductions	16	Other—see page 24 for expenses to deduct here. List type and amount ▶				16	
Total Itemized Deductions	17	Is Form 1040NR, line 36, over \$145,950 (over \$72,975 if you checked filing status box 3, 4, or 5 on page 1 of Form 1040NR)? No. Your deduction is not limited. Add the amounts in the far right column for lines 3 through 16. Also enter this amount on Form 1040NR, line 37. Yes. Your deduction may be limited. See page 24 for the amount to enter here and on Form 1040NR, line 37.				17	

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach Forms 1042-S, SSA-1042S, RRB-1042S, or similar form.

Nature of income		(a) U.S. tax withheld at source	Enter amount of income under the appropriate rate of tax (see pages 24 and 25)								(e) Other (specify)	
			(b) 10%		(c) 15%		(d) 30%					
										%%
75 Dividends paid by:												
a U.S. corporations	75a											
b Foreign corporations	75b											
76 Interest:												
a Mortgage	76a											
b Paid by foreign corporations	76b											
c Other	76c											
77 Industrial royalties (patents, trademarks, etc.)	77											
78 Motion picture or T.V. copyright royalties	78											
79 Other royalties (copyrights, recording, publishing, etc.)	79											
80 Real property income and natural resources royalties	80											
81 Pensions and annuities	81											
82 Social security benefits	82											
83 Gains (include capital gain from line 91 below)	83											
84 Other (specify) ►	84											
85 Total U.S. tax withheld at source. Add column (a) of lines 75a through 84. Enter the total here and on Form 1040NR, line 66	85											
86 Add lines 75a through 84 in columns (b)–(e)	86											
87 Multiply line 86 by rate of tax at top of each column	87											
88 Tax on income not effectively connected with a U.S. trade or business. Add columns (b)–(e) of line 87. Enter the total here and on Form 1040NR, line 53	88											

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	89 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)		(g) GAIN If (d) is more than (e), subtract (e) from (d)	
90 Add columns (f) and (g) of line 89						90 ()		
91 Capital gain. Combine columns (f) and (g) of line 90. Enter the net gain here and on line 83 above (if a loss, enter -0-) ►								91	

Other Information (If an item does not apply to you, enter "N/A.")**A** What country issued your passport?**B** Were you ever a U.S. citizen? ☐ Yes ☐ No**C** Give the purpose of your visit to the United States ►**D** Type of entry visa ► and current nonimmigrant status and date of change (see page 25) ►**E** Date you entered the United States (see page 25) ►**F** Did you give up your permanent residence as an immigrant in the United States this year? ☐ Yes ☐ No**G** Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. ►**H** Give number of days (including vacation and nonworkdays) you were present in the United States during:

2003, 2004, and 2005

I If you are a resident of Canada, Mexico, Japan (see page xx), or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? . ☐ Yes ☐ No

If "Yes," enter amount ► \$

If you were a resident of Japan (and you choose to have the old U.S.-Japan treaty apply in its entirety for 2005) or the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea) or Article 4 of the old income tax treaty between the United States and Japan.

Total foreign source income not effectively connected with a U.S. trade or business ► \$

J Did you file a U.S. income tax return for any year before 2005? ☐ Yes ☐ No

If "Yes," give the latest year and form number ►

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65?**L** Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? . ☐ Yes ☐ No

If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) ►

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 26 for additional information.

• Country ►

• Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR:

For 2005 (also, include this exempt income on line 22 of Form 1040NR) ►

For 2004 ►

• Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article:

For 2005 ►

For 2004 ►

• Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? ☐ Yes ☐ No

• Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2005? ☐ Yes ☐ No

N If you file this return to report community income, give your spouse's name, address, and identifying number.**O** If you file this return for a trust, does the trust have a U.S. business? ☐ Yes ☐ No

If "Yes," give name and address ►

P Is this an "expatriation return" (see page 26)? ☐ Yes ☐ No

If "Yes," you must attach an annual information statement.

Q During 2005, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? ☐ Yes ☐ No

If "Yes," explain ►

